

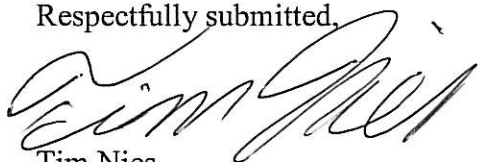
Appendix 2
Chief Financial Officer Attestation

Public Utility District No. 1 of Franklin County
Average System Cost Filing
For the Base Period Beginning January 1, 2007
And Ending December 31, 2007.

I, Tim Nies, having reviewed the Average System Cost (ASC) Appendix 1 Filing (ASC Filing) attached with this attestation, hereby certify that:

1. The ASC Filing has been prepared in accordance with Bonneville Power Administration's current ASC Methodology.
2. The ASC Filing excludes the costs associated with: (a) the cost of additional resources in an amount sufficient to serve any New Large Single Load after September 1, 1979; (b) the cost of additional resources in an amount sufficient to meet any additional load outside the region occurring after December 5, 1980; and (c) any costs of any generating facility which is terminated prior to initial commercial operation.
3. Based on my knowledge as Auditor/Director of Administrative Services of Public Utility District No. 1 of Franklin County, the ASC Filing is based on Public Utility District No. 1 of Franklin County's audited financial statements, FERC Form 1 filing and/or Cost of Service Analysis (COSA), and other financial information, and fairly presents in all material respects the operating costs of the utility for January 1, 2007 through December 31, 2007.
4. Based on my knowledge as Auditor/Director of Administrative Services of Public Utility District No. 1 of Franklin County, the ASC Filing omits no material facts and contains no false statements regarding any material facts.

Respectfully submitted,



Tim Nies
Auditor/Director of Administrative Services
Public Utility District No. 1 of Franklin County

10/1/2008